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#3.

DECLARATION AND POWER OF ATTORNEY

As the below-named co-inventors, We hereby declare that:

Our residence, Post Office address and citizenship are as stated next to our names,

We believe that we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled SYNCHRONIZED PALLETIZER, the specification and claims having been filed August 1, 2001 and receiving United States Serial Number 09/920,317

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims as filed.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

We hereby appoint the following attorney(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Keith A. Cushing, Registration No. 32,407.

We further appoint this same attorney(s) to file and prosecute on our behalf corresponding applications in all countries of the world and in particular to file and prosecute on our behalf a corresponding application with the office of the Patent Cooperation Treaty.

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